

## **Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

### **Listing of Claims**

1-15 (Cancel)

16. (Amended) A computer system comprising:  
a processor coupled to a memory comprising instructions to configure the processor to  
reducing earnings volatility in a derivative account pursuant to Financial Standards  
Accounting Board Statement Number 133 (FAS 133)~~FAS 133~~, the instructions further  
comprising instructions to cause the processor to:  
determine a first sensitivity value of a portfolio to underlying market conditions;  
trade in an immunizing instrument having a second sensitivity value substantially equal in  
magnitude and opposite in value of the first sensitivity value; and  
trade in a qualifying instrument having a third sensitivity value substantially equal to the first  
sensitivity value.
17. (original) The system of claim 16 further comprising instructions to  
determine the immunizing instrument based on a stored database of FAS 133 accounting  
rules characterizing changes in value of the immunizing instrument as subject to  
accounting as earnings; and  
determine the qualifying instrument based on the stored database of FAS 133 accounting  
rules characterizing changes in value of the qualifying instrument as subject to  
accountings as other comprehensive income (OCI).
18. (new) The system of claim 16 wherein the underlying market conditions comprise price  
and rate conditions.

19. (new) The system of claim 16 wherein where the first, second and the third sensitivity values comprise notational amount values.
20. (new) The system of claim 16 wherein where the first, second and the third sensitivity values each comprise composite values and each of said sensitivity values is based on a different plurality of financial instruments.
21. (new) The system of claim 16 wherein at least one of the sensitivity values is expressed as a schedule of forward notional amounts.
22. (new) The system of claim 16 wherein the instructions to trade in the immunizing instrument comprise instructions to transact an at-the-market purchase establishing a long position in a first trading instrument.
23. (new) The system of claim 22 wherein the instructions to trade in the qualifying instrument comprise instructions to transact an at-the-market fixed price sale establishing a short position in a second trading instrument.
24. (new) The system of claim 23 wherein the first trading instrument comprises a plurality of different constituent financial instruments.
25. (new) The system of claim 16 wherein the portfolio, the immunizing instrument, and the qualifying instrument are related to a same commodity.